

# *County Sales Validation Process Innovations*

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[http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/NewsletterFall2007.pdf](http://dor.wa.gov/Docs/Pubs/Prop_Tax/NewsletterFall2007.pdf)

As part of the Department's commitment to assist the assessment community in providing uniform, equitable, and quality assessments, we have undertaken the task of conducting a best practice study focusing on the sales validation process. Best practices are actions or processes that positively impact the assessment administration function. The objective is to provide ideas to enhance the effectiveness of similar programs in other counties. Each county is encouraged to review these practices and decide if any can be adopted to improve the efficiency and effectiveness of their own programs. Best practice reports provide additional tools that counties can use to improve assessment administration. This report, as well as our previous report on best practices used in the administration of the Senior Citizen and Disabled Person Exemption and Deferral Programs, can be found on our website at:

[http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/prop\\_BestPractices.aspx](http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/prop_BestPractices.aspx)

A sales validation process provides a means for sales screening and identification. Assessors must be able to identify sales that require adjustments or are not indicative of the market. The screening process provides a mechanism for the assessor to sort and categorize sales data.

In the course of our interactions with county assessment staff, we recognized that some counties have developed and instituted methods that, when shared, promote uniform and equitable property tax assessments. During our study, we identified essential elements in evaluating whether a process has achieved "best practice" status. These essential elements are documentary evidence, organizational accountability, and compliance function. We examined each county's entire sales validation process, including the administrative process, policies and procedures, and the methodology used to maximize the effectiveness of the process.

The "best practice" processes and actions we identified included:

- ♦ Procedure manual development -- Pierce County.
- ♦ Personnel education -- Pierce County.
- ♦ Single-point review -- Snohomish County, Jefferson County, and Okanogan County.
- ♦ Informational sources -- Pierce County, and Snohomish County.
- ♦ Sales data collection methodology -- Pierce County and Pacific County.

Our goal was to provide information that other counties can draw from. We recognize that each county operates within a distinct setting, yet we hope that the report will provide at least one feature that all administrators can draw from.

We would like to thank the participating counties for their cooperation and willingness to share the information with the rest of the assessment community. I would also like to thank the team volunteers—Mike Braaten, Sindy Parshall, Omar Medina, Scott Sampson, Rob Bricel, Karen Clark, and Pat Baxter—for all their hard work and assistance with this project.